

Revenue Source Codes

<u>RGRP</u>	<u>RTYP</u>	<u>RCAT</u>	<u>RCLS</u>	<u>RSRC</u>	<u>ACCOUNT NAME</u>	<u>DEFINITION/DESCRIPTION/USES</u>
40	40				Court Fines and Forfeits	These accounts are used to record amounts paid to the state as a result of any court order. These amounts are considered nonexempt for TABOR purposes.
40	41	0	0	0	Other Fines and Forfeits	These accounts are used to record revenue resulting from any statutorily authorized or other imposed fines or forfeits. These revenues are considered nonexempt for TABOR purposes.
45	45	51	585		Damage Awards	These accounts are used to record any pecuniary compensation received by the state as a result of any judgment or allowance made by a court in favor of the state. These amounts are considered exempt for TABOR purposes. Generally, the concept behind damage awards is that the state is being reimbursed or restored for some sort of "damage" or "loss" due to the actions of the other party. Items in this reporting group include court ordered awards, insurance recoveries, and other damage awards.
50	50	43	590	5900	Interest Income	Interest earned on funds from TABOR non-exempt sources or on funds that comingle both exempt and non-exempt sources.

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50	50	43	590	5903	Interest Income - Exempt	Interest earnings from TABOR exempt sources including gifts, federal funds, damage awards, property sales, pension funds and any interest earned by qualified TABOR designated enterprises..
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60	60	48	660		Donations From Private Sources	Codes to record funds donated to the state from private non-governmental sources. If the donation is without restriction, use RSC 6601. If restrictions on the use of the funds exist, use RSC 6600. If the donation is from a private hospital, use RSC 6602. Donations are different than grants in that donations generally do not require the state to report back to the donor on the use of the funds. Grants typically require a report on the disposition of the funds to the grantor; see RSC 7800 and 7801 for private grants.
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60	61	49	670		Donations from Public Sources	Codes to record funds donated to the state from other public governmental sources. If the recipient agency is not a TABOR designated enterprise, use RSC 6700. If the recipient entity is a TABOR designated enterprise use 6701. Donations differ from grants in that donations generally do not require the state to report back to the donor on the use of the funds. Grants typically require a report to the grantor on the disposition of the funds; see RSC 7700 local grants.
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70	70	52	720	7200	Future Capital Lease Proceeds	Account used to record the present value of future minimum lease payments when an agency enters into a lease purchase agreement. Although reported on AFSI, revenue in this code is not treated as earned revenue for spending purposes.
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80	80	56	750	7524	Federal Appropriated as Cash	This account is used when a cash exempt legislative appropriation is actually supported by a federal grant or contract. The original appropriation is established using this revenue source code. The cash exempt appropriation is restricted. The amount of the grant or contract is recorded as federal funds.
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80	80	58	770	7700	Local Govt Grants/Contracts	This account is used to record revenues received from local governments, not involving sub-recipient of federal funds, including counties, municipalities, school districts, and other special districts
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85	85	60	790		Federal Government Nongrant Revenue	This account is used to record revenue earned from the federal government that is not supported by a grant. The funds are not custodial in nature. This includes revenue earned from services provided as part of the agencies normal course of business. These revenues are considered exempt for TABOR purposes.
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85	85	61	800		Local Government Non-grant Revenue	These accounts are used to record revenue earned from local governments that are not supported by a grant or contract. Revenue is earned as a result of providing services for a fee that are in the agency's normal course of business or providing other goods or services to a local government that is not supported by a grant or contract. These revenues are considered nonexempt for TABOR purposes.
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85	85	62	810		Intergovernmental Revenue from Authorities	These accounts are used to record revenue earned from authorities of the state that is not supported by a grant or contract. Revenue is earned by providing services for a fee that are in the agency's normal course of business. State authorities include CO Comp Insurance, CO Post-Secondary Ed Facilities, CO Student Obligation Bond, CO Health Facilities, Agriculture Development, CO Housing and Finance, CO Sheep and Wool, CO Beef Council, CO Travel and Tourism, Fire and Police Benefit, Great Outdoors CO Trust Fund and various college and university foundations.
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85	85	63	820		Other Intergovernmental Revenues	These accounts are used to record revenue earned from government sources other than federal, local or authorities, that is not supported by a grant or contract. This can include other states or countries. Revenue is earned by providing a service for a fee that is in the agency's normal course of business.
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89	89	64	830	8302	Accounts Payable Reversions	This account is used to record the reversions in the following year of accounts payable accruals resulting from accrual entries made at year end that were higher than actual payment on those accounts. Reducing current year expenditures for excess accounts payable accruals should not occur.
89	89	64	830	8300	Miscellaneous Revenues	This account should be used to record non-routine incidental revenues earned that can not be better classified elsewhere. Individual entries for dollar amounts greater than \$10,000 should generally not be recorded in this account.
90	90	65			Interfund Operating Transfers	Account used to record a transfer of cash between funds and either within a department or between departments that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Interfund transfers are defined as between funds at the statewide financial statement level. Please refer to the chart in the open close instructions chapter 3, section 4 for a detail of statewide financial statement funds. The indirect cost accounts should be used when the source of funds to support an expenditure comes from indirect costs recoveries.

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90	91	67			Intradepartment/Intrafund Transfers	Used to record a transfer of cash within the same fund type and within a department that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Intrafund transfers are defined as within funds at the statewide financial statement level. Please see the chart in the open close instructions chapter 3, section 4 for a detail of statewide financial statement funds.
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90	91	68			Interdepartment/Intrafund Transfers	Used to record a transfer of cash within the same fund type but between departments that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Intrafund transfers are defined as within funds at the statewide financial statement level. Please see the chart in the open close instructions chapter 3, section 4 for a detail of statewide financial statement funds.
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